

111TH CONGRESS  
2D SESSION

# H. R. 5878

To amend the American Recovery and Reinvestment Act of 2009 and the Internal Revenue Code of 1986 to make funds and tax benefits available to assist job creation and workforce diversification in the golf industry, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2010

Mr. CLYBURN introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the American Recovery and Reinvestment Act of 2009 and the Internal Revenue Code of 1986 to make funds and tax benefits available to assist job creation and workforce diversification in the golf industry, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Economic Fair Treat-  
5 ment and Job Creation Act of 2010”.

1 **SEC. 2. FINDINGS.**

2 Congress finds the following:

3 (1) There are approximately 28.7 million  
4 golfers in the United States.

5 (2) The golf industry is responsible for raising  
6 approximately \$3.5 billion for charitable causes each  
7 year. This is more than any of the other spectator  
8 sports combined.

9 (3) The golf industry is responsible for 2 mil-  
10 lion jobs in the United States, and total wage in-  
11 come of \$61 billion.

12 (4) In 2008, the median cost to play 18 holes  
13 for all public facilities, which includes municipal,  
14 military, and university courses, was approximately  
15 \$28. For fewer than 18 holes in 2008 the median  
16 cost was approximately \$14.

17 (5) There are more than 10,000 public golf fa-  
18 cilities in the United States.

19 (6) Approximately 70 percent of rounds of golf  
20 played at PGA facilities were played at public golf  
21 facilities.

22 (7) The percentage of minority United States  
23 golfers is 14.2%.

24 (8) The percentage of PGA professionals that  
25 are minority in the United States is 4.7 percent.

1           (9) The percentage of female golfers in the  
2       United States is 22.4 percent.

3           (10) The percentage of PGA Professionals that  
4       are female is 3.4 percent.

5           (11) The average age of African-American golf  
6       participants in the United States is 33 years old,  
7       which is 4 years younger than the national average  
8       of 37 years old.

9           (12) The average age of Asian-American golf  
10      participants in the United States is 36 years old,  
11      which is close to the national average.

12          (13) The average age of Hispanic-American golf  
13      participants in the United States is 31 years old,  
14      which is almost 6 years younger than the national  
15      average.

16          (14) Participation rates for United States  
17      households with incomes above \$100,000 are be-  
18      tween 20 and 30 percent for both Caucasians and  
19      minorities, respectively.

20          (15) Participation rates for United States  
21      households with incomes ranging from \$50,000 to  
22      \$75,000 are 19 to 24 percent for Caucasians and 8  
23      to 18 percent for minorities.

1 **SEC. 3. PURPOSE.**

2       The purpose of this Act is to allow States, local gov-  
3 ernments, or private entities to use funds appropriated or  
4 otherwise made available under the American Recovery  
5 and Reinvestment Act of 2009 to assist job creation and  
6 workforce diversification in the golf industry.

7 **SEC. 4. USE OF ARRA FUNDS FOR JOB CREATION AND**  
8 **WORKFORCE DIVERSIFICATION AT PUBLIC**  
9 **GOLF COURSES.**

10       (a) IN GENERAL.—Section 1604 of division A of the  
11 American Recovery and Reinvestment Act of 2009 (Public  
12 Law 111–5; 123 Stat. 303) is amended—

13               (1) by striking “None” and inserting “(a)  
14       None”,

15               (2) by striking “private entity, for any casino”  
16       and all that follows through the period at the end  
17       and inserting the following: “private entity—

18               “(1) for any casino or other gambling establish-  
19       ment, aquarium, zoo, or swimming pool, or

20               “(2) for any golf course—

21                       “(A) which is a private golf course, and

22                       “(B) to the extent such amounts are not  
23       for job creation and workforce diversification  
24       relating to such golf course.”, and

25               (3) by adding at the end the following new sub-  
26       section:

1 “(b) Any State, local government, or private entity  
2 which uses funds appropriated or otherwise made available  
3 under this Act for any golf course shall—

4 “(1) not later than 90 days the date of the en-  
5 actment of this Act, submit to Comptroller General  
6 of the United States (in such form and manner as  
7 the Comptroller may prescribe) a report which—

8 “(A) describes baseline data on existing  
9 jobs and diversity of the golf course and related  
10 businesses; and

11 “(B) provides detailed information on jobs  
12 created with use of funds; and

13 “(2) institute a diversity plan for the golf  
14 course and related businesses, and establish objective  
15 conduct for recruiting women, members of racial and  
16 ethnic minority groups, and individuals with disabili-  
17 ties for entry, mid-management, and senior execu-  
18 tive positions, with special efforts directed at recruit-  
19 ing from diverse educational institutions, profes-  
20 sional associations, and other sources.”.

21 **SEC. 5. GAO REPORT REGARDING THE USE OF FUNDS.**

22 Not later than April 1, 2011, the Comptroller Gen-  
23 eral of the United States shall submit to Congress a report  
24 on the use of any funds for golf courses by reason of the

1 amendments made by section 4 of this Act. The report  
2 shall include the following:

3 (1) Baseline data on existing structure of em-  
4 ployment opportunities and diversity in the golf in-  
5 dustry and related businesses.

6 (2) Analysis and recommendations for address-  
7 ing the diversity in the golf industry and related  
8 businesses.

9 (3) Information on the number of new jobs cre-  
10 ated with use of such funds.

11 (4) Analysis and recommendations for recruit-  
12 ing women, members of racial and ethnic minority  
13 groups, and individuals with disabilities for entry,  
14 mid-management, and senior executive positions in  
15 the golf industry and related businesses.

16 **SEC. 6. MODIFICATION OF TAX BENEFITS NOT AVAILABLE**  
17 **WITH RESPECT TO CERTAIN GOLF COURSE**  
18 **PROPERTY.**

19 (a) IN GENERAL.—Clause (i) of section  
20 1400N(p)(3)(A) of the Internal Revenue Code of 1986 is  
21 amended by striking “any private or commercial golf  
22 course, country club,” and inserting “any private golf  
23 course, private country club,”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2009.

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